IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

FRIDAY, THE 14TH DECEMBER 2007 / 23RD AGRAHAYANA 1929

OP.No. 12426 of 2001(D)

PETITIONER:

C.M.PURUSHOTHAMAN,
ARUNS COLOUR COMPLEX, ERNAKULAM.

BY ADV. SMT.S.K.DEVI

RESPONDENTS:
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1. THE SALES TAX OFFICER,
DEPT. OF COMMERCIAL TAXES,
II CIRCLE, KALAMASSERY AT
PALARIVATTOM.

2. STATE OF KERALA,
REPRESENTED BY ITS FINANCE SECRETARY,
SECRETARIAT, TRIVANDRUM.

BY SHRI.P.RAVINDARA BABU, GOVERNMENT PLEADER

THIS ORIGINAL PETITION HAVING BEEN FINALLY HEARD ON 14/12/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

O.P.NO. 12426/2001

ORDER ON CMP NO.19826/2001 IN O.P.NO. 12426/2001

DISMISSED.

14/12/2007 SD/- (C.N.RAMACHANDRAN NAIR, JUDGE)

APPENDIX

PETITIONER'S EXHIBITS

P1 : COPY OF ASSESSMENT ORDER NO.ET 100/99-2000 DATED 11/12/2000 ISSUED BY 1ST RESPONDENT.

P2 : COPY OF INVOICE 0069 DATED 18/12/96.

P3 : COPY OF THE RELEVANT PAGES OF THE REGISTRATION CERTIFICATE BEARING NO.KA 01/N 8675.

P4 : COPY OF LETTER BY THE PETITIONER TO THE 1ST RESPONDENT.

// TRUE COPY //

PA TO JUDGE.

jg

C.N.RAMACHANDRAN NAIR, J.

O.P. No. 12426 of 2001

Dated, this the 14th day of December, 2007

J U D G M E N T

Since learned Government Pleader reported that judgment of this Court in favour of the petitioner in **Thressiamma L. Chirayil** Vs. **State of Kerala,** reported in 2007(1) KLT 303 is pending in appeal before the Supreme Court, this original petition is disposed of directing respondents to grant refund or demand balance depending on the judgment of the Supreme Court in the pending appeal. As and when Supreme Court disposes of the matter, petitioner can take up the matter before the Officer for getting refund to the extent eligible, or otherwise pay the balance amount. Respondents will maintain status quo till disposal of appeal by the Supreme Court and if appeal is dismissed petitioner will be paid interest on refund amount from today onwards.

(C.N.RAMACHANDRAN NAIR, JUDGE.)

jg